

2014

Recommendation for Assessment of State-Assessed Property

January 1, 2014



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CALIFORNIA STATE BOARD OF EQUALIZATION

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2014 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 22, 2014
- Adjustments to the unitary value based on prior Board actions
- Staff-recommended nonunitary values to be set by the Board on July 17, 2014

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 76.38 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 2.71 percent in the 2014-2015 assessed values compared to 2013-2014. Changes by industry group are as follows:

Industry Group	2013-2014 Assessed Value	2014-2015 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$57,500,224,081	\$59,442,957,093	\$1,942,733,012	3.38%
Local Exchange Telephone	9,801,853,586	9,529,989,753	(271,863,833)	(2.77%)
Pipeline	1,189,314,188	1,233,551,597	44,237,409	3.72%
Railcar Maintenance	15,276,392	16,392,262	1,119,870	7.33%
Railroad	3,095,163,943	3,288,791,682	193,627,739	6.26%
Electric Generation	8,450,408,000	8,558,369,290	107,961,290	1.28%
Interexchange Telephone	3,659,032,969	3,900,874,883	241,841,914	6.61%
Wireless Telephone	7,129,218,224	7,328,485,933	199,267,709	2.80%
Total	\$90,840,491,383	\$93,299,416,493¹	\$ 2,458,925,110	2.71%

¹ This total reflects unitary values adopted by the Board on May 22, 2014, nonunitary values to be set by the Board on July 17, 2014 and adjustments to reflect prior Board actions.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2014

County Number	County Name	2013-2014	2014-2015	Increase (Decrease)	% Increase (Decrease)
1	Alameda	3,720,774,526	3,577,913,322	(142,861,204)	(3.84%)
2	Alpine	18,255,464	18,136,344	(119,120)	(0.65%)
3	Amador	198,117,624	215,698,952	17,581,328	8.87%
4	Butte	832,237,571	836,251,920	4,014,349	0.48%
5	Calaveras	127,147,500	137,633,415	10,485,915	8.25%
6	Colusa	933,768,484	902,134,978	(31,633,506)	(3.39%)
7	Contra Costa	4,044,711,528	4,135,546,167	90,834,639	2.25%
8	Del Norte	38,047,078	38,725,340	678,262	1.78%
9	El Dorado	317,552,065	337,781,237	20,229,172	6.37%
10	Fresno	3,435,921,232	3,661,007,036	225,085,804	6.55%
11	Glenn	125,914,922	129,543,715	3,628,793	2.88%
12	Humboldt	381,096,327	407,102,389	26,006,062	6.82%
13	Imperial	636,694,646	700,010,141	63,315,495	9.94%
14	Inyo	131,372,539	151,486,220	20,113,681	15.31%
15	Kern	3,260,251,267	3,499,695,102	239,443,835	7.34%
16	Kings	404,653,293	452,965,792	48,312,499	11.94%
17	Lake	141,146,170	144,387,077	3,240,907	2.30%
18	Lassen	168,967,318	167,191,024	(1,776,294)	(1.05%)
19	Los Angeles	15,059,325,199	15,824,562,865	765,237,666	5.08%
20	Madera	622,581,073	641,181,994	18,600,921	2.99%
21	Marin	463,423,412	493,632,944	30,209,532	6.52%
22	Mariposa	66,240,380	64,654,010	(1,586,370)	(2.39%)
23	Mendocino	250,449,879	261,167,601	10,717,722	4.28%
24	Merced	494,724,199	521,190,731	26,466,532	5.35%
25	Modoc	156,904,548	155,175,244	(1,729,304)	(1.10%)
26	Mono	114,442,444	135,627,020	21,184,576	18.51%
27	Monterey	1,210,309,674	1,104,641,674	(105,668,000)	(8.73%)
28	Napa	278,717,592	289,710,869	10,993,277	3.94%
29	Nevada	277,089,061	289,966,690	12,877,629	4.65%
30	Orange	5,374,632,836	5,230,468,327	(144,164,509)	(2.68%)
31	Placer	1,060,376,467	1,138,651,880	78,275,413	7.38%
32	Plumas	466,995,238	493,638,501	26,643,263	5.71%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2014

County Number	County Name	2013-2014	2014-2015	Increase (Decrease)	% Increase (Decrease)
33	Riverside	5,036,670,832	6,246,929,225	1,210,258,393	24.03%
34	Sacramento	1,484,573,840	1,518,823,675	34,249,835	2.31%
35	San Benito	126,599,068	129,807,217	3,208,149	2.53%
36	San Bernardino	6,375,896,942	6,566,721,759	190,824,817	2.99%
37	San Diego	11,744,210,131	10,877,859,990	(866,350,141)	(7.38%)
38	San Francisco	2,618,620,715	2,721,120,198	102,499,483	3.91%
39	San Joaquin	1,871,197,062	1,903,531,953	32,334,891	1.73%
40	San Luis Obispo	2,880,454,830	2,915,510,543	35,055,713	1.22%
41	San Mateo	1,473,008,786	1,549,077,134	76,068,348	5.16%
42	Santa Barbara	897,504,250	925,196,270	27,692,020	3.09%
43	Santa Clara	3,717,310,802	3,904,503,678	187,192,876	5.04%
44	Santa Cruz	323,682,212	334,641,111	10,958,899	3.39%
45	Shasta	816,529,685	842,174,909	25,645,224	3.14%
46	Sierra	52,978,253	51,087,721	(1,890,532)	(3.57%)
47	Siskiyou	285,529,920	298,573,852	13,043,932	4.57%
48	Solano	934,663,754	944,140,401	9,476,647	1.01%
49	Sonoma	789,179,724	827,481,325	38,301,601	4.85%
50	Stanislaus	465,309,505	499,957,540	34,648,035	7.45%
51	Sutter	359,946,362	340,628,674	(19,317,688)	(5.37%)
52	Tehama	222,832,024	228,449,381	5,617,357	2.52%
53	Trinity	30,555,770	31,322,292	766,522	2.51%
54	Tulare	936,352,666	929,129,715	(7,222,951)	(0.77%)
55	Tuolumne	148,319,671	167,601,833	19,282,162	13.00%
56	Ventura	1,686,585,947	1,609,292,112	(77,293,835)	(4.58%)
57	Yolo	502,457,766	529,608,008	27,150,242	5.40%
58	Yuba	246,679,310	248,765,456	2,086,146	0.85%
Grand Total		90,840,491,383	93,299,416,493	2,458,925,110	2.71%

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Gas, Electric and Water Companies						
101	Golden State Water Company	674,700,000	672,302,000	1	20,266,576	692,568,576
103	Anza Electric Cooperative, Inc.	14,500,000	14,500,000		-	14,500,000
104	Central Valley Gas Storage LLC	70,900,000	55,640,000	2	-	55,640,000
106	PacifiCorp	207,000,000	207,000,000		11,059,025	218,059,025
119	Trans Bay Cable LLC	525,100,000	525,100,000		-	525,100,000
121	Gill Ranch Storage, LLC	133,600,000	133,600,000		-	133,600,000
125	Terra-Gen Dixie Valley, LLC	3,410,000	3,410,000		-	3,410,000
135	Pacific Gas & Electric Co.	24,680,000,000	24,665,603,472	3	177,405,327	24,843,008,799
141	San Diego Gas & Electric Company	7,611,000,000	7,434,078,000	4	27,394,202	7,461,472,202
146	Sierra Pacific Power Company	84,000,000	83,592,750	5	1,132,840	84,725,590
148	Southern California Edison Co	20,300,300,000	19,846,741,000	6	102,857,907	19,949,598,907
149	Southern California Gas Company	3,956,900,000	3,956,900,000		55,194,463	4,012,094,463
152	Southwest Gas Corporation	222,600,000	222,600,000		-	222,600,000
153	Transwestern Pipeline Company	535,000	535,000		-	535,000
156	DATC Path 15, LLC	115,700,000	115,700,000		-	115,700,000
160	Valley Electric Association, Inc.	162,800	162,800		-	162,800
163	Liberty Utilities (CalPeco Electric), LL	155,600,000	155,600,000		129,000	155,729,000
173	Surprise Valley Electrification Corp.	14,500,000	14,500,000		-	14,500,000
176	Plumas-Sierra Rural Electric Cooperative	69,100,000	69,100,000		123,370	69,223,370
180	North Baja Pipeline, LLC	73,600,000	73,600,000		-	73,600,000
187	Mojave Pipeline Company, LLC	39,300,000	39,300,000		-	39,300,000
188	Kern River Gas Transmission Company	237,900,000	237,900,000		-	237,900,000
189	Standard Pacific Gas Line, Incorporated	32,800,000	32,800,000		-	32,800,000
190	Tuscarora Gas Transmission Company	61,100,000	61,100,000		129,077	61,229,077
191	Arizona Public Service Company	2,190,000	2,190,000		-	2,190,000
192	Alpine Natural Gas Operating No. One LLC	1,490,000	1,490,000		-	1,490,000
193	Southwest Transmission Cooperative, Inc.	763,000	763,000		-	763,000
194	West Coast Gas Company, Inc.	792,000	792,000		334,284	1,126,284

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
Gas, Electric and Water Companies (continued)						
195	Wild Goose Storage, LLC	205,300,000	209,831,000	7	-	209,831,000
196	Questar Southern Trails Pipeline Company	5,900,000	5,900,000		-	5,900,000
197	El Paso Natural Gas Company, LLC	34,400,000	34,400,000		-	34,400,000
198	Lodi Gas Storage, LLC	170,200,000	170,200,000		-	170,200,000
Total - Gas, Electric, and Water Companies		59,705,342,800	59,046,931,022		396,026,071	59,442,957,093

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Local Exchange Telephone Companies						
201	Verizon California, Inc.	2,936,500,000	2,805,802,840	8	5,771,885	2,811,574,725
202	Centurytel	62,400	62,400		-	62,400
203	Frontier Communications of the SW, Inc.	7,030,000	7,030,000		-	7,030,000
205	Ponderosa Telephone Co., The	33,000,000	33,000,000		150,750	33,150,750
209	Pinnacles Telephone Co.	989,000	989,000		-	989,000
210	Calaveras Telephone Company	13,700,000	12,315,700	9	201,011	12,516,711
228	Ducor Telephone Company	4,720,000	4,720,000		-	4,720,000
235	Foresthill Telephone Co.	19,360,000	* 19,360,000		-	19,360,000
239	Hornitos Telephone Company	835,000	835,000		-	835,000
240	Happy Valley Telephone Company	757,000	757,000		48,218	805,218
246	Kerman Telephone Co.	25,740,000	* 24,426,000	10	109,000	24,535,000
279	Pacific Bell Telephone Co	6,587,700,000	6,193,120,000	11	39,320,734	6,232,440,734
284	Citizens Telecom Co of CA Inc	74,300,000	74,300,000		597,024	74,897,024
286	Sierra Telephone Company, Inc.	47,200,000	47,200,000		146,932	47,346,932
294	SureWest Telephone	172,000,000	172,000,000		2,414,500	174,414,500
301	The Siskiyou Telephone Company	51,500,000	51,500,000		169,300	51,669,300
327	Volcano Telephone Company	24,600,000	24,600,000		1,056,859	25,656,859
328	Cal-Ore Telephone Co.	6,940,000	6,940,000		54,600	6,994,600
330	Winterhaven Telephone Company	938,000	938,000		53,000	991,000
Total - Local Exchange Telephone Companies		10,007,871,400	9,479,895,940		50,093,813	9,529,989,753

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Recommendation for Assessment of State-Assessed Property
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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Pipeline Companies						
402	CALNEV Pipe Line LLC	70,000,000	70,000,000		-	70,000,000
407	Valero Refining Company - California	788,000	788,000		-	788,000
408	City of Riverside	-	-		1,525,657	1,525,657
409	West Coast Pipe Lines	209,400,000	209,400,000		-	209,400,000
410	Homestake Mining Company of California	33,000 *	33,000		-	33,000
412	Kings County Canal Company	1,090,100 *	1,090,100		262,361	1,352,461
428	CPN Pipeline Company	42,700,000	42,700,000		-	42,700,000
429	Chevron U.S.A., Inc.	50,900,000	50,900,000		-	50,900,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	411,100,000	393,224,000	12	-	393,224,000
462	Tesoro Refining and Marketing Company, LL	1,330,000	1,330,000		-	1,330,000
464	Ventura Pipeline System-(Ellwood Pipeline	10,500,000	10,500,000		-	10,500,000
465	Plains Pipeline, LP	38,800,000	38,800,000		-	38,800,000
467	Phillips 66 Company	456,000	456,000		-	456,000
468	Shell California Pipeline Company LLC	6,320,000	6,320,000		-	6,320,000
469	San Ardo Pipeline Company	18,500,000	18,500,000		-	18,500,000
475	Searles Valley Minerals Operations Inc.	5,104,000 *	5,104,000		-	5,104,000
476	Chevron USA, Inc.	8,190,000	8,190,000		-	8,190,000
478	California Gas Gathering, Inc.	39,000	39,000		-	39,000
479	Chevron Pipeline Company	45,400,000	45,400,000		-	45,400,000
480	Phillips 66 Pipeline LLC	47,800,000	47,800,000		-	47,800,000
486	Pacific Pipeline System, LLC	56,900,000	51,777,000	13	-	51,777,000
487	Sacramento Municipal Utilities District	-	-		73,857,379	73,857,379
488	Plains West Coast Terminals, LLC	6,150,000	6,150,000		-	6,150,000
489	Vintage Production Californi, LLC	6,030,000	6,030,000		-	6,030,000
490	Crimson California Pipeline, L.P.	35,300,000	37,851,000	14	-	37,851,000
491	Wickland Pipelines, LLC	5,530,000	5,530,000		-	5,530,000
492	San Pablo Bay Pipeline Company LLC	93,500,000	93,500,000		-	93,500,000
493	Cardinal Pipeline, LP	6,350,000	6,350,000		-	6,350,000
Total - Pipeline Companies		1,178,354,200	1,157,906,200		75,645,397	1,233,551,597

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Railcar Maintenance Facilities					'@76.38%	
503	GATX Corporation	-	-		9,186,694	9,186,694
506	TTX Company	-	-		7,111,789	7,111,789
509	Union Tank Car Company	-	-		97,779	97,779
Total - Railcar Maintenance Facilities		-	-		16,396,262	16,396,262

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
Railroad Companies			@76.38%		Including Rail Transportation Property @76.38%	
802	Central Oregon & Pacific Railroad	2,170,000	1,657,445		-	1,657,445
804	BNSF Railway Company	1,385,000,000	1,057,862,997		114,784,197	1,172,647,194
808	West Isle Line, Inc.	247,000	188,659		32,990	221,649
810	California Northern Railroad	36,800,000	28,107,841		-	28,107,841
812	Ventura County Railroad	2,970,000	2,268,485		-	2,268,485
813	Pacific Harbor Lines	25,900,000	19,782,420		-	19,782,420
815	Mendocino Railway	1,550,000	1,183,890		-	1,183,890
817	Tulare Valley Railroad	501,250	382,855		4,222,056	4,604,911
818	Central California Traction Company	7,810,000	5,842,496	15	2,958,884	8,801,380
822	Pacific Sun Railroad, L.L.C.	2,280,000	1,741,464		-	1,741,464
826	Sacramento Valley Railroad, LLC	3,210,000	2,451,798		-	2,451,798
827	Northwestern Pacific Railroad Company	2,739,000	2,092,047		-	2,092,047
831	Santa Cruz and Monterey Bay Railway Company	429,000	327,670		-	327,670
834	Lake Railway	821,700	627,614		-	627,614
835	Pacific Imperial Railroad	5,863,000	8,766,677	16	-	8,766,677
839	Oakland Terminal Railway Company	23,100	17,644		443,853	461,497
843	Union Pacific Railroad Company	1,951,600,000	1,490,632,079		433,368,929	1,924,001,008
850	Modesto & Empire Traction Company	34,700,000	26,503,860		1,273,339	27,777,199
857	Richmond Pacific Railroad Corporation	1,020,000	779,076		-	779,076
861	Quincy Railroad Company	482,000	368,152		123,275	491,427
863	San Diego & Arizona Eastern Railway Co.	-	-		1,220,393	1,220,393
865	San Diego & Imperial Valley RR Co. Inc.	7,780,000	5,942,364		-	5,942,364
869	Santa Maria Valley Railroad	990,000	756,162		-	756,162
878	Stockton Terminal and Eastern Railroad	4,500,000	3,437,100		3,672,280	7,109,380
879	Sunset Railway Company	-	-		1,044,393	1,044,393
882	Trona Railway Co.	18,480,000	14,115,023		68,302	14,183,325

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
Railroad Companies (continued)			'@76.38%		Including Rail Transportation Property @76.38%	
883	McCloud Railway Company	2,675,000	**	2,043,165	107,977	2,151,142
889	Yreka Western Railroad Co.	467,500	**	357,076	7,800	364,876
894	Napa Valley Wine Train, Inc.	22,000,000		16,803,600	673,550	17,477,150
896	Roaring Camp Railroad	3,289,000	*	2,512,138	-	2,512,138
897	San Joaquin Valley Railroad Company	20,100,000		15,352,380	3,564,844	18,917,224
898	Sierra Northern Railway	6,520,000		4,979,978	401,573	5,381,551
899	Arizona & California Railroad	2,880,000		2,199,745	739,147	2,938,892
Total - Railroad Companies		3,555,797,550		2,720,083,900	568,707,782	3,288,791,682

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Electric Generation Facilities						
1100	AES Alamitos, LLC	187,300,000	187,100,000	17	-	187,100,000
1101	AES Redondo Beach, LLC	129,700,000	129,600,000	18	-	129,600,000
1102	AES Huntington Beach, LLC	74,200,000	74,100,000	19	-	74,100,000
1103	Dynegy Moss Landing, LLC	399,100,000	357,781,000	20	-	357,781,000
1104	Dynegy Morro Bay, LLC	18,000,000	17,616,000	21	-	17,616,000
1105	Dynegy Oakland, LLC	2,370,000	2,360,000	22	-	2,360,000
1106	Cabrillo Power I LLC	100,000,000	99,891,000	23	-	99,891,000
1107	Cabrillo Power II LLC	9,140,000	9,140,000		-	9,140,000
1108	GenOn Potrero, LLC	18,700,000	18,700,000		-	18,700,000
1109	NRG Delta LLC	70,200,000	70,200,000		-	70,200,000
1110	El Segundo Power LLC	13,300,000	13,218,290	24	-	13,218,290
1111	Long Beach Generation LLC	61,900,000	61,900,000		-	61,900,000
1112	La Paloma Generating Company, LLC	300,200,000	272,406,000	25	-	272,406,000
1113	NRG California South LP- Coolwater	24,100,000	23,958,000	26	-	23,958,000
1114	NRG California South LP-Mandalay	39,300,000	39,058,000	27	-	39,058,000
1115	NRG California South LP- Ormond Beach	102,800,000	102,374,000	28	-	102,374,000
1116	NRG California South LP- Etiwanda	22,000,000	21,758,000	29	-	21,758,000
1117	NRG California South LP-Ellwood	6,590,000	6,590,000		-	6,590,000
1118	Dynegy South Bay, LLC	100,000	100,000		-	100,000
1122	GWF Energy, LLC - Hanford	40,400,000	40,200,000	30	-	40,200,000
1123	GWF Energy, LLC - Henrietta	38,500,000	38,300,000	31	-	38,300,000
1124	GWF Energy, LLC - Tracy	222,000,000	208,700,000	32	-	208,700,000
1126	Elk Hills Power, LLC	290,500,000	263,396,000	33	-	263,396,000
1127	High Desert Power Trust	211,800,000	179,863,000	34	-	179,863,000
1128	Delta Energy Center, LLC	289,100,000	241,133,000	35	-	241,133,000
1129	Gilroy Energy Center, LLC	50,300,000	50,000,000	36	-	50,000,000
1131	Pastoria Energy Facility, LLC	394,800,000	343,405,000	37	-	343,405,000
1132	CCFC Sutter Energy, LLC	122,800,000	99,919,000	38	-	99,919,000
1133	Metcalf Energy Center, LLC	215,600,000	181,012,000	39	-	181,012,000
1134	Otay Mesa Generating Company, LLC	344,500,000	284,160,000	40	-	284,160,000

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Electric Generation Facilities						
1136	Blythe Energy, Inc.	447,500,000	442,200,000	41	-	442,200,000
1137	Sunrise Power Company, LLC	142,000,000	124,668,000	42	-	124,668,000
1141	Indigo Generation LLC	46,900,000	46,600,000	43	-	46,600,000
1142	Larkspur Energy LLC	40,600,000	40,400,000	44	-	40,400,000
1143	Los Esteros Critical Energy Facility, LLC	293,300,000	293,300,000		-	293,300,000
1145	Harbor Cogeneration Company, LLC	4,410,000	4,310,000	45	-	4,310,000
1146	CES Placerita, Inc.	442,000	442,000		-	442,000
1148	Inland Empire Energy Center, LLC	364,700,000	346,600,000	46	-	346,600,000
1149	Caithness Blythe II, LLC	608,000	608,000		-	608,000
1150	Midway Power LLC	3,750,000	3,750,000		-	3,750,000
1151	Russell City Energy Company, LLC	502,100,000	502,100,000		-	502,100,000
1152	Panoche Energy Center, LLC	329,900,000	327,900,000	47	-	327,900,000
1153	Midway Peaking, LLC	71,300,000	70,800,000	48	-	70,800,000
1154	Bicent (California) Malburg, LLC	78,300,000	74,500,000	49	-	74,500,000
1155	Orange Grove Energy, L.P.	68,300,000	67,900,000	50	-	67,900,000
1156	Avenal Power Center, LLC	1,650,000	1,650,000		-	1,650,000
1157	NRG Marsh Landing LLC	756,500,000	754,102,000	51	-	754,102,000
1158	El Segundo Energy Center LLC	578,100,000	578,100,000		-	578,100,000
1159	Mariposa Energy, LLC	166,800,000	164,900,000	52	-	164,900,000
1160	CPV Sentinel, LLC	798,200,000	762,121,000	53	-	762,121,000
1161	Oakley Generating Station	5,080,000	5,080,000		-	5,080,000
1162	Walnut Creek Energy, LLC	508,400,000	508,400,000		-	508,400,000
Total - Electric Generation Facilities		9,008,140,000	8,558,369,290		-	8,558,369,290

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		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies						
2014	Sprint Communications Company, L.P.	175,800,000	175,785,067	54	1,829,187	177,614,254
2043	Pac-West Telecomm, Inc.	11,062,500 **	11,062,500		-	11,062,500
2099	Smart City Networks LP	1,800,000	9,739,080	55	-	9,739,080
2274	MCI Communications Serv. Inc	400,600,000	400,600,000		1,500,834	402,100,834
2310	AT&T Communications	625,600,000	625,600,000		2,204,782	627,804,782
2368	Globe Wireless, LLC	454,000	454,000		-	454,000
2372	MCI Metro Access Trans. Services, LLC	126,600,000	126,600,000		-	126,600,000
2376	Working Assets Long Distance	441,000	441,000		-	441,000
2381	INTER-TEL NETSOLUTIONS, INC.	78,400	78,400		-	78,400
2383	Matrix Telecom, Inc.	143,000	143,000		-	143,000
2416	NOS Communications, Inc.	816,200 *	816,200		-	816,200
2430	Electric Lightwave, LLC	31,000,000	31,000,000		-	31,000,000
2437	Dialink Corporation	18,260 *	18,260		-	18,260
2463	Qwest Communications Company LLC	169,100,000	169,100,000		-	169,100,000
2470	Cincinnati Bell Any Distance, Inc.	2,500	2,500		-	2,500
7503	Verizon Select Services, Inc.	3,520,000	3,520,000		-	3,520,000
7512	Frontier Comm of America Inc	2,590,000	1,432,000	56	-	1,432,000
7516	Cybernet Communications Inc.	352,000 *	352,000		-	352,000
7522	tw telecom of california l.p.	176,900,000	176,900,000		-	176,900,000
7538	Tremcom International, Inc.	16,940 *	16,940		-	16,940
7544	Tel-One	9,100	9,100		-	9,100
7560	XO Communications Services, L.L.C.	94,100,000	94,100,000		-	94,100,000
7571	Network Enhanced Technologies, Inc.	32,120 *	32,120		-	32,120
7580	Securus Technologies, Inc.	771,000	771,000		-	771,000
7581	ABS-CBN Telecom North America, Inc.	110,000	110,000		-	110,000
7621	SES Americom California, Inc.	3,498,000 *	3,498,000		-	3,498,000
7623	Verizon Enterprise Solutions LLC	30,900	30,900		-	30,900
7631	Worldnet Communications Services Inc.	4,300	4,300		-	4,300

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SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value	
		Board-Adopted	Allocated	Note No. (See Page 22)			
Interexchange Telephone Companies (continued)							
7636	Network Telephone Services, Inc.	1,780,000	1,780,000		-	1,780,000	
7638	Omnicom	61,500	61,500		-	61,500	
7640	Cox Communications, Inc.	71,000,000	71,000,000		-	71,000,000	
7660	U.S. South Communications, Inc.	1,958,000	*	1,958,000	-	1,958,000	
7686	Primus Telecommunications, Inc.	8,000	8,000		-	8,000	
7690	CCT Telecommunications, Inc.	22,900	22,900		-	22,900	
7699	Legacy Long Distance International, Inc.	853,600	*	853,600	-	853,600	
7705	Sierra Telephone Long Distance	1,700	1,700		-	1,700	
7706	MegaPath Corporation	30,800,000	30,800,000		-	30,800,000	
7732	NTT America, Inc.	16,300,000	10,125,150	57	-	10,125,150	
7735	Pacific Centrex Services, Inc./TGEC, LLC	87,625	**	87,625	-	87,625	
7757	TelePacific Communications	138,300,000	138,300,000		78,000	138,378,000	
7758	BT Americas Inc.	7,650,000	7,650,000		-	7,650,000	
7761	Level 3 Communications, LLC	378,300,000	378,300,000		1,753,410	380,053,410	
7766	KDDI America, Inc.	11,600,000	11,600,000		-	11,600,000	
7769	Airnex Communications, Inc.	24,860	*	24,860	-	24,860	
7778	Zayo Group, LLC	198,500,000	185,420,000	58	-	185,420,000	
7781	KT America, Inc.	322,300	*	322,300	-	322,300	
7791	O1 Communications, Inc.	1,573,000	*	1,573,000	-	1,573,000	
7792	Point To Point, Inc.	1,120,000		1,120,000	-	1,120,000	
7799	Wilshire Connection, LLC	5,104,000	*	5,104,000	-	5,104,000	
7800	Earthlink Business, LLC	3,940,000	3,940,000		-	3,940,000	
7811	Public Communications Services, Inc.	411,000	411,000		-	411,000	
7813	Eschelon Telecom, Inc.	405,000	405,000		-	405,000	
7814	PAETEC Communications, Inc.	9,940,000	9,940,000		-	9,940,000	
7824	Audeamus	10,868,000	*	11,002,560	59	-	11,002,560

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		Board-Adopted	Allocated	Note No. (See Page 22)		
Interexchange Telephone Companies (continued)						
7832	Astound Broadband LLC	57,500,000	57,500,000		-	57,500,000
7845	San Carlos Telecom, Inc.	55,600	55,600		-	55,600
7846	The Telephone Connection Local Services, LLC	3,740 *	3,740		-	3,740
7852	Telstra Incorporated	6,890,000	4,540,000	60	-	4,540,000
7866	Telmex USA, LLC	9,867,000 *	9,867,000		-	9,867,000
7871	Verizon OnlineLLC	103,300,000	103,300,000		-	103,300,000
7872	Infotech Telecomms. & Network, Inc.	9,900	9,900		-	9,900
7876	Total Call International, Inc.	101,000	101,000		-	101,000
7880	Quick-Tel, Inc.	3,600	3,600		-	3,600
7894	Ponderosa Cablevision	3,710,000	3,710,000		-	3,710,000
7902	Zone Telecom, Inc.	110,000	110,000		-	110,000
7907	Telscape Communications, Inc.	1,380,000	1,380,000		-	1,380,000
7910	CBC Broadband Holdings, LLC	8,500,000	8,500,000		-	8,500,000
7912	Americom Government Services, Inc.	262,000	262,000		-	262,000
7913	VCOM Solutions, Inc.	199,100 *	199,100		-	199,100
7914	McLeodUSA Telecommunications Services Inc	1,060,000	2,137,170	61	-	2,137,170
7916	Peak Communications, Inc.	11,800	11,800		-	11,800
7934	Telecom House Inc.	114,000 **	114,000		-	114,000
7940	Consumer Telcom, Inc.	6,600	6,600		-	6,600
7945	ZTG, Inc.	10,600	10,600		-	10,600
7948	Astrium Services Government, Inc.	4,030,000	4,030,000		-	4,030,000
7949	Call America, Inc.	62,600	62,600		-	62,600
7950	Nevada ATMC, Inc.	7,625 **	7,625		-	7,625
7952	ATI	4,400 *	4,400		-	4,400
7953	Openpop.com, Inc.	334,000	334,000		-	334,000
7955	Asian American Association	101,000	101,000		-	101,000
7956	Telespan Communications, LLC	207,000	207,000		-	207,000

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SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Interexchange Telephone Companies (continued)						
7959	Airespring, Inc.	1,350,000	1,530,180	62	-	1,530,180
7960	CallTower, Inc.	761,000	761,000		-	761,000
7961	SureWest Broadband	140,800,000	140,800,000		20,998	140,820,998
7969	Intelsat Global Service LLC	12,870,000	12,870,000		-	12,870,000
7972	Reliance Globalcom Services, Inc.	7,590,000	11,521,100	63	-	11,521,100
7973	Alliance Payphone, Inc.	35,300	35,300		-	35,300
7978	Legent Communications Corporation	35,970	35,970		-	35,970
7980	TSI	235,400	235,400		-	235,400
7982	Crown Castle NG West, Inc.	121,500,000	121,500,000		-	121,500,000
7985	inContact, Inc.	3,160,000	2,642,500	64	-	2,642,500
7988	Global Tel*Link Corporation	7,120,000	7,038,250	65	-	7,038,250
7990	ComNet (USA)LLC	761,000	761,000		-	761,000
7992	NobelTel, LLC	84,800	168,030	66	-	168,030
7993	Clear World Communications Corporation	14,190	14,190		-	14,190
7994	Utility Telephone, Inc.	2,460,000	2,460,000		-	2,460,000
7996	RuralWest-Western Rural Broadband, Inc.	247,000	247,000		-	247,000
7997	Edison Carrier Solutions	84,100,000	84,100,000		-	84,100,000
7998	Norcast Communications Corporation	315,000	315,000		-	315,000
7999	Purple Communications Inc.	7,900,000	7,900,000		-	7,900,000
8002	Neutral Tandem-California, LLC	4,020,000	2,916,200	67	-	2,916,200
8004	Greenfield Communications Inc.	721,600	521,600	68	-	521,600
8005	Cable & Wireless Americas Operations, Inc	748,000	748,000		-	748,000
8006	Lucky Communications, Inc.	13,300	13,300		-	13,300
8012	RB Communications, Inc.	27,100	27,100		-	27,100
8015	China Telecom (Americas) Corporation	17,800,000	17,800,000		-	17,800,000
8017	Locus Telecommunications, Inc.	651,200	651,200		-	651,200
8023	OWTel	136,000	136,000		-	136,000
8024	TC Telephone, LLC	8,500	8,500		-	8,500

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Interexchange Telephone Companies (continued)							
8026	Nationwide Telecom, Inc.	47,740	*	179,050	69	-	179,050
8027	Blue Casa Telephone LLC	27,060	*	27,060		-	27,060
8029	IPC Network Services, Inc.	121,000		121,000		-	121,000
8031	Backbone Communications, Inc.	165,000		165,000		-	165,000
8032	BCE Nexxia Corporation	85,900		85,900		-	85,900
8037	Crown Castle Solutions Corp.	8,690,000		8,690,000		-	8,690,000
8038	Telecom Carrier Access, LLC	51,100		51,100		-	51,100
8040	Mission Telecom, Inc.	5,600		5,600		-	5,600
8041	DMR Communications, Inc.	69,300		69,300		-	69,300
8042	Paxio, Inc.	880,000		880,000		-	880,000
8044	Intermetro Communications, Inc.	301,400	*	301,400		-	301,400
8046	HyperCube, LLC	1,890,000		1,890,000		-	1,890,000
8047	Syniverse Technologies, Inc.	891,000		891,000		-	891,000
8048	Bright House Networks Info Svcs (CA), LLC	78,600		78,600		-	78,600
8049	Cbeyond Communications, LLC	16,100,000		16,100,000		-	16,100,000
8051	Intellectrace, Inc.	449,000		449,000		-	449,000
8057	Vertex Telecom, Inc.	592,900	*	592,900		-	592,900
8061	Charter Fiberlink CA-CCO, LLC	18,500,000		18,500,000		-	18,500,000
8065	Connectto Communications, Inc.	295,900	*	295,900		-	295,900
8066	Calmtel USA, Inc.	29,040	*	29,040		-	29,040
8067	Sunesys, LLC	123,300,000		123,300,000		-	123,300,000
8068	North County Communications Corp	153,750	**	153,750		-	153,750
8071	Verizon Long Distance LLC	41,100		41,100		-	41,100
8072	Cypress Communications, LLC	170,500	*	170,500		-	170,500
8074	Silv Communication, Inc.	48,300		48,300		-	48,300
8075	Trans National Communications Intl, Inc.	242,000	*	242,000		-	242,000

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Interexchange Telephone Companies (continued)						
8076	OPEX Communications, Inc.	93,000	320,740	70	-	320,740
8077	Newpath Networks, LLC	36,000,000	37,900,000	71	-	37,900,000
8078	U.S. Telecom Long Distance, Inc.	20,200	20,200		-	20,200
8079	Cal-Ore Communications, Inc.	1,960,000	1,960,000		-	1,960,000
8080	Ymax Communications Corporation	109,890 *	109,890		-	109,890
8081	Sonic Telecom, LLC	8,910,000	8,910,000		-	8,910,000
8082	WTI Communications, Inc.	75,800	75,800		-	75,800
8083	Network Expert Group, Inc.	51,500	51,500		-	51,500
8084	T-Netix Telecommunications Services, Inc	23,400	23,400		-	23,400
8085	Cosmobridge America, Inc.	8,200	8,200		-	8,200
8086	ANPI, LLC	451,000	451,000		-	451,000
8087	Lexent Inc.	64,900	64,900		-	64,900
8089	Conterra Ultra Broadband LLC	2,980,000	2,980,000		-	2,980,000
8090	Telecommunication Systems, Inc.	544,000	1,156,040	72	-	1,156,040
8091	Roadway Communications, Inc.	64,700	64,700		-	64,700
8092	Global Telecom LLC	13,860 *	13,860		-	13,860
8093	Extenet Systems (California) LLC	41,900,000	41,900,000		-	41,900,000
8094	Affiniti, LLC	983,400 *	983,400		-	983,400
8099	Race Telecomm	520,000 **	520,000		-	520,000
8100	Dial Long Distance, Inc.	6,625 **	6,625		-	6,625
8101	FastBlue Communications, Inc.	9,680 *	9,680		-	9,680
8102	Ekit.Com, Inc.	134,000	134,000		-	134,000
8103	Live TV Airfone, Inc.	42,000	42,000		-	42,000
8104	Transpac Telecom, Inc.	5,390 *	5,390		-	5,390
8105	Astrium Services Business Comm. Inc.	157,000	157,000		-	157,000
8106	Raw Bandwidth Telecom, Inc.	370,000	370,000		-	370,000
8107	Convergence Systems	58,740 *	58,740		-	58,740

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Interexchange Telephone Companies (continued)						
8108	Radical System Solutions, Inc	30,580	*	30,580	-	30,580
8109	Peerless Network of California, LLC	4,910,000		4,910,000	-	4,910,000
8112	Mosaic Networx, LLC	5,300		5,300	-	5,300
8113	Freedom Voice Systems	656,000		2,671,980	73	2,671,980
8115	&TV Communications, Inc.	1,350,000		1,350,000	-	1,350,000
8116	PC Landing Corp	11,700,000		11,700,000	-	11,700,000
8117	Syniverse ICX Corporation	5,840,000		5,840,000	-	5,840,000
8118	IntelePeer Cloud Communications, LLC	408,000		408,000	-	408,000
8119	Express Telecommunications Network, Inc.	4,070	*	4,070	-	4,070
8120	TELUS Communications (U.S.) Inc.	1,050,000		1,050,000	-	1,050,000
8121	Certain Communications Corporation	18,500		18,500	-	18,500
8122	Bandwidth.com CLEC, LLC	1,016,400	*	1,016,400	-	1,016,400
8123	Blue Rooster Telecom, Inc.	87,700		87,700	-	87,700
8124	Impact Telecom, Inc.	109,000		109,000	-	109,000
8125	IXC Holdings, Inc.	3,960,000		3,960,000	-	3,960,000
8126	Broadview Networks, Inc.	5,100		5,100	-	5,100
8127	Zayo Enterprise Networks, LLC	10,700		10,700	-	10,700
8128	Talton Communications, Inc.	33,300		33,300	-	33,300
8129	Wide Voice, LLC	209,000	*	209,000	-	209,000
8130	United Telecom, Inc.	44,900		44,900	-	44,900
8131	Pacific Lightwave	83,600	*	83,600	-	83,600
8132	Calpop.Com, Inc.	1,936,000	*	1,936,000	-	1,936,000
8133	Bestel USA, Inc.	184,000		184,000	-	184,000
8135	Broadvox LLC	419,100	*	419,100	-	419,100
8136	Plumas Sierra Telecommunications	12,100,000		12,100,000	-	12,100,000
8137	SnowCrest Telephone, Inc.	240,000		240,000	-	240,000
8138	Act Tele, Inc.	2,860	*	2,860	-	2,860
8139	California Broadband Cooperative, Inc.	88,300,000		88,300,000	-	88,300,000

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Interexchange Telephone Companies (continued)						
8140	California Alliance Telecard, Inc.	48,950	*	48,950	-	48,950
8141	CENIC Broadband Initiatives LLC	408,000		408,000	-	408,000
8142	Dsi-Iti, LLC	11,800		11,800	-	11,800
8143	Global Telecom and Technology Americas,	2,530,000		2,530,000	-	2,530,000
8144	GC Pivotol, LLC	15,300		15,300	-	15,300
8145	Internet Business Services, Inc.	13,900		13,900	-	13,900
8146	Splice Communications, Inc.	35,090	*	35,090	-	35,090
8148	Digital West Networks, Inc.	2,300,000		2,300,000	-	2,300,000
8149	Ztelephony	12,980	*	12,980	-	12,980
8150	OpticAccess, LLC	3,480,000		4,275,760	74	4,275,760
8151	CVIN LLC	84,260,000	*	116,681,500	75	116,681,500
8152	Broadband Dynamics, LLC	69,400		69,400	-	69,400
8153	Advanced Technology Distributors, Inc.	66,200		66,200	-	66,200
8154	Network Innovations, Inc.	81,100		81,100	-	81,100
8155	Time Warner Cable Business LLC	31,200,000		36,063,000	76	36,063,000
8156	Medallion Telecom Inc.	6,800		6,800	-	6,800
8158	RCLEC, INC.	239,000		239,000	-	239,000
8159	X2 Telecom, Inc.	3,480,000		3,480,000	-	3,480,000
8160	Vodex Communications Corporation	112,000		112,000	-	112,000
8161	Public Interest Telecom of California	3,000		3,000	-	3,000
8162	Citrix Communications LLC	256,300	*	256,300	-	256,300
8163	Broadvox CLEC	39,820	*	39,820	-	39,820
Total - Interexchange Telephone Companies		3,861,855,855		3,893,487,672	7,387,211	3,900,874,883

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)	Miscellaneous Physical Property	
Wireless Telephone Companies						
2532	Verizon Wireless	869,200,000	869,200,000		16,500	869,216,500
2552	Verizon Wireless	98,600,000	98,600,000		309,390	98,909,390
2559	Verizon Wireless	1,149,400,000	1,149,636,585	77	752,422	1,150,389,007
2602	Digital Communications Network, Inc.	16,500	16,500		-	16,500
2605	Nova Cellular West, Inc.	7,300	7,300		-	7,300
2606	AT&T Mobility LLC	2,681,000,000	2,685,116,875	78	217,800	2,685,334,675
2658	Intouch America, Inc.	81,625	** 81,625		-	81,625
2668	Golden State Cellular	11,200,000	11,200,000		187,425	11,387,425
2669	Verizon Wireless	17,200,000	17,200,000		110,930	17,310,930
2671	US Cellular	30,900,000	28,444,000	79	-	28,444,000
2681	Everything Wireless, LLC	413,000	413,000		-	413,000
2683	Pay-Less Cellular, Inc.	68,310	* 68,310		-	68,310
2720	Sprint Telephony PCS, L.P.	1,063,800,000	1,068,609,022	80	-	1,068,609,022
2733	MetroPCS California, LLC	203,400,000	79,217,170	81	-	79,217,170
2748	T-Mobile	1,258,900,000	1,258,463,502	82	-	1,258,463,502
2760	Fisher Wireless Services, Inc.	1,860,000	1,860,000		-	1,860,000
2762	Cricket Communications, Inc.	56,000,000	42,276,767	83	-	42,276,767
2772	Globalstar USA, LLC	2,120,000	2,120,000		-	2,120,000
2773	Accessible Wireless, LLC	418,000	* 418,000		-	418,000
2775	Nextlink Wireless, Inc.	2,440,000	2,440,000		-	2,440,000
2783	Flat West Wireless, LLC	1,810,000	1,810,000		-	1,810,000
2784	Greatcall, Inc.	2,992,000	* 2,992,000		-	2,992,000
2785	Public Wireless, Inc.	191,000	191,000		-	191,000
2787	Mother Lode Internet, LLC	57,800	57,800		-	57,800
2788	NTT Docomo USA, Inc.	210,000	210,000		-	210,000
2790	UVNV, Inc.	426,800	* 426,800		-	426,800
2791	Tracfone Wireless, Inc.	517,000	517,000		-	517,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property
Table II
Lien Date - January 1, 2014

SBE No.	Company Name				Nonunitary Assessed Value Miscellaneous Physical Property	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Page 22)		
Wireless Telephone Companies (continued)						
2793	Bandwidth.com, Inc.	44,110	*	44,110	-	44,110
2794	PLDT (US) Mobility, LLC	87,700		87,700	-	87,700
2795	PrepaYd Wireless, Inc.	4,500		4,500	-	4,500
2796	ItsOn, Inc.	1,221,000	*	1,221,000	-	1,221,000
3002	American Messaging Services, LLC	1,170,000		1,170,000	-	1,170,000
3039	Fresno Mobile Radio, Inc.	311,000		311,000	-	311,000
3362	Madera Radio Dispatch, Inc.	428,000		428,000	-	428,000
3430	USA Mobility Wireless, Inc.	2,010,000		2,010,000	-	2,010,000
3434	The Radio Shop	21,900		21,900	-	21,900
Total - Wireless Telephone Companies		7,458,527,545		7,326,891,466	1,594,467	7,328,485,933
Grand Total - All State Assesseees		94,775,889,350		92,183,565,490	1,115,851,003	93,299,416,493

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2014

Note No.	SBE No.	Description of Value Adjustments	Total
1	101	Includes previously adopted assessment reductions totalling	(2,398,000)
2	104	Includes previously adopted assessment reductions totalling	(15,260,000)
3	135	Includes previously adopted assessment reductions totalling	(14,396,528)
4	141	Includes previously adopted assessment reductions totalling	(176,922,000)
5	146	Includes previously adopted assessment reductions totalling	(407,250)
6	148	Includes previously adopted assessment reductions totalling	(453,559,000)
7	195	Includes previously adopted escaped assessments totalling	4,531,000
8	201	Includes previously adopted net assessment reductions totalling	(130,697,160)
9	210	Includes previously adopted assessment reductions totalling	(1,384,300)
10	246	Includes previously adopted assessment reductions totalling	(1,314,000)
11	279	Includes previously adopted assessment reductions totalling	(394,580,000)
12	461	Includes previously adopted assessment reductions totalling	(17,876,000)
13	486	Includes previously adopted assessment reductions totalling	(5,123,000)
14	490	Includes previously adopted escaped assessments totalling	2,551,000
15	818	Includes previously adopted assessment reductions totalling, after application of the 2013 4-R Act Raito	(122,782)
16	835	Includes previously adopted escaped assessments totalling, after application of the 2013 4-R Act Raito	4,288,518
17	1100	Includes previously adopted assessment reductions totalling	(200,000)
18	1101	Includes previously adopted assessment reductions totalling	(100,000)
19	1102	Includes previously adopted assessment reductions totalling	(100,000)
20	1103	Includes previously adopted assessment reductions totalling	(41,319,000)
21	1104	Includes previously adopted assessment reductions totalling	(384,000)
22	1105	Includes previously adopted assessment reductions totalling	(10,000)
23	1106	Includes previously adopted assessment reductions totalling	(109,000)
24	1110	Includes previously adopted assessment reductions totalling	(81,710)
25	1112	Includes previously adopted assessment reductions totalling	(27,794,000)
26	1113	Includes previously adopted assessment reductions totalling	(142,000)
27	1114	Includes previously adopted assessment reductions totalling	(242,000)
28	1115	Includes previously adopted assessment reductions totalling	(426,000)
29	1116	Includes previously adopted assessment reductions totalling	(242,000)

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2014

Note No.	SBE No.	Description of Value Adjustments	Total
30	1122	Includes previously adopted assessment reductions totalling	(200,000)
31	1123	Includes previously adopted assessment reductions totalling	(200,000)
32	1124	Includes previously adopted assessment reductions totalling	(13,300,000)
33	1126	Includes previously adopted assessment reductions totalling	(27,104,000)
34	1127	Includes previously adopted assessment reductions totalling	(31,937,000)
35	1128	Includes previously adopted assessment reductions totalling	(47,967,000)
36	1129	Includes previously adopted assessment reductions totalling	(300,000)
37	1131	Includes previously adopted assessment reductions totalling	(51,395,000)
38	1132	Includes previously adopted assessment reductions totalling	(22,881,000)
39	1133	Includes previously adopted assessment reductions totalling	(34,588,000)
40	1134	Includes previously adopted assessment reductions totalling	(60,340,000)
41	1136	Includes previously adopted assessment reductions totalling	(5,300,000)
42	1137	Includes previously adopted assessment reductions totalling	(17,332,000)
43	1141	Includes previously adopted assessment reductions totalling	(300,000)
44	1142	Includes previously adopted assessment reductions totalling	(200,000)
45	1145	Includes previously adopted assessment reductions totalling	(100,000)
46	1148	Includes previously adopted assessment reductions totalling	(18,100,000)
47	1152	Includes previously adopted assessment reductions totalling	(2,000,000)
48	1153	Includes previously adopted assessment reductions totalling	(500,000)
49	1154	Includes previously adopted assessment reductions totalling	(3,800,000)
50	1155	Includes previously adopted assessment reductions totalling	(400,000)
51	1157	Includes previously adopted assessment reductions totalling	(2,398,000)
52	1159	Includes previously adopted assessment reductions totalling	(1,900,000)
53	1160	Includes previously adopted assessment reductions totalling	(36,079,000)
54	2014	Includes previously adopted assessment reductions totalling	(14,933)
55	2099	Includes previously adopted escaped assessments totalling	7,939,080
56	7512	Includes previously adopted assessment reductions totalling	(1,158,000)
57	7732	Includes previously adopted assessment reductions totalling	(6,174,850)
58	7778	Includes previously adopted assessment reductions totalling	(13,080,000)

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2014

Note No.	SBE No.	Description of Value Adjustments	Total
59	7824	Includes previously adopted escaped assessments totalling	134,560
60	7852	Includes previously adopted assessment reductions totalling	(2,350,000)
61	7914	Includes previously adopted escaped assessments totalling	1,077,170
62	7959	Includes previously adopted escaped assessments totalling	180,180
63	7972	Includes previously adopted escaped assessments totalling	3,931,100
64	7985	Includes previously adopted assessment reductions totalling	(517,500)
65	7988	Includes previously adopted assessment reductions totalling	(81,750)
66	7992	Includes previously adopted escaped assessments totalling	83,230
67	8002	Includes previously adopted assessment reductions totalling	(1,103,800)
68	8004	Includes previously adopted assessment reductions totalling	(200,000)
69	8026	Includes previously adopted escaped assessments totalling	131,310
70	8076	Includes previously adopted escaped assessments totalling	227,740
71	8077	Includes previously adopted escaped assessments totalling	1,900,000
72	8090	Includes previously adopted escaped assessments totalling	612,040
73	8113	Includes previously adopted escaped assessments totalling	2,015,980
74	8150	Includes previously adopted escaped assessments totalling	795,760
75	8151	Includes previously adopted escaped assessments totalling	32,421,500
76	8155	Includes previously adopted escaped assessments totalling	4,863,000
77	2559	Includes previously adopted escaped assessments totalling	236,585
78	2606	Includes previously adopted escaped assessments totalling	4,116,875
79	2671	Includes previously adopted assessment reductions totalling	(2,456,000)
80	2720	Includes previously adopted net escaped assessments totalling	4,809,022
81	2733	Includes previously adopted net assessment reductions totalling	(124,182,830)
82	2748	Includes previously adopted assessment reductions totalling	(436,498)
83	2762	Includes previously adopted net assessment reductions totalling	(13,723,233)
Total Adjustments			(1,752,444,474)